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AMENDMENT TO H.R. 1393
OFFERED BY MR. NADLER OF NEW YORK

Page 4, line 20, insert “highly paid individual,”
after “entertainer,”.

Page 7, after line 7, insert the following:

1 (11) HIGHLY PAID INDIVIDUAL.—

2 (A) DEFINITION.—The term “highly paid
3 individual” means with respect to a taxable
4 year (as determined by the State in which em-
5 ployment duties are performed) an individual
6 who receives wages or other remuneration ex-
7 ceeding \$130,000 in the aggregate, adjusted in
8 accordance with subparagraph (B).

9 (B) ADJUSTMENT OF AMOUNT.—In 2018
10 and each year thereafter, the dollar amount de-
11 scribed in subparagraph (A) shall be increased
12 by an amount equal to the product of—

13 (i) that dollar amount; and

14 (ii) the cost-of-living adjustment de-
15 termined under section 1(f)(3) of the In-
16 ternal Revenue Code of 1986 for the year,
17 determined by substituting “calendar year